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April 12, 1944

FINANCE DIVISION MEMORANDUM NO. 13

To: Chiefs, Regional Fiscal Divisions

Subject: Fiscal Policies and Procedures

The functions of the Finance Division in Washington, D. C. and the Regional Fiscal Divisions with their component parts have been made known to you from time to time through the issuance of various memoranda and need not be repeated herein. It seems desirable, however, to stress the fact that although each one of us is assigned to a particular region, section, or other unit, we are, in fact, part of one organization that must operate in a coordinated, unified manner. It is hoped that every administrative official, supervisor, and individual may obtain a more thorough understanding of the responsibilities of his position and the relationship with respect to the organization as a whole. To accomplish this, it is necessary that we establish a working understanding based upon mutual confidence and coordinate our efforts in the accomplishment of the functions assigned to our organization.

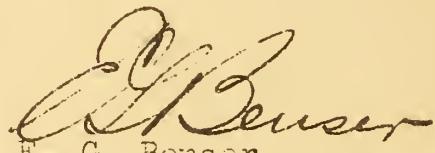
As many of you are aware, we have failed to attain the desired operating efficiency due to a great many varying circumstances which will not be reviewed herein. It is desirable, however, to set forth a policy basis on which improvement may be expected.

The responsibility for devising accounting and related procedures and techniques has been delegated to the Office of the Chief Fiscal Officer. The installation of approved procedures and the general supervision of all accounting, voucher review, cashier, pay roll and related operations rest in the office. Every effort will be made by the Finance Division to devise carefully planned procedures which give consideration to requirements of individual offices and, at the same time, function efficiently with respect to the organization as a whole.

At the present time, it is necessary to make determinations and establish policies and procedures based primarily upon knowledge gained through reports and correspondence submitted by the several Regions. It is desirable, however, that each individual consider methods of

improving procedure affecting those operations on which he is working. The Chief Fiscal Officer should be advised through the Chief of the Regional Office of any such recommendations that are believed to be of merit. Frequently forms and procedures are devised at Regional Offices which supplement prescriptions of this office. Copies of all procedural memoranda and special forms should be forwarded to this office as they may be of value in the preparation or amendment of procedure issued by the Finance Division for the use of all offices.

Under no condition should prescribed procedure be changed without prior approval of the Chief Fiscal Officer. The requirement is an essential to the maintenance of a coordinated and uniform procedure.



E. G. Bonser
Chief Fiscal Officer

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